

**199—33.2(476) Definitions.** All terms used in this chapter shall be defined as the terms are defined in Iowa Code section 476.72 unless further defined in this chapter.

*“Exception time reporting”* is when an employee works predominantly in either utility or nonutility operations and only reports time worked in the less predominant area.

*“Filing threshold”* means that the summation of a utility’s revenues recorded in FERC accounts 415 and 417 equals 3 percent of a utility’s operating revenues recorded in FERC account 400. The revenues in these accounts will be as recorded in the annual FERC Form 1 for electric and combination utilities and FERC Form 2 for gas utilities.

*“Fully distributed cost”* is a costing approach that fully allocates all current and embedded costs to determine the revenue contribution of utility and nonutility services.

*“Incidental activities”* are activities that are so closely related to the provision of utility services that to separate the costs of such services would exceed the benefit.

*“Net book value”* means the lower of the original purchase price net of depreciation or any transfer price between affiliates.

*“Nonproductive work time”* is time for which an employee is paid but is not productively working.

*“Positive time reporting”* is when productive work time is accounted for and assigned to utility operations or nonutility operations.

*“Study time reporting”* is when periodic studies are done to determine the amount of productive work time being spent on utility versus nonutility operations.

*“Utility operating revenues”* are the dollar amounts recorded in FERC account 400.